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Counsel to the Debtors and
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IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
 et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**DEBTORS' SEVENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS
 (DISALLOWANCE OF CERTAIN MISCLASSIFIED
 ADMINISTRATIVE CLAIMS)**

The debtors and debtors in possession in the above-
 captioned jointly-administered cases (collectively, the
 "Debtors")¹, hereby file their Seventy-Sixth Omnibus

¹ The Debtors and the last four digits of their respective taxpayer
 identification numbers are as follows: Circuit City Stores, Inc.

(cont'd)

Objection to Claims (Disallowance of Certain Misclassified Administrative Claims) (the "Objection"), and hereby move this Court, pursuant to sections 105, 502 and 503 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), for an order, substantially in the form attached hereto as Exhibit A, disallowing the Claims (as defined herein) as set forth herein. In support of the Objection, the Debtors respectfully represent as follows:

SUMMARY OF OBJECTION

1. As set forth more fully below and on Exhibit C attached hereto, the Debtors object to each Claim because each Claim arose prior to the Petition Date, such that it should be reclassified as a pre-petition claim. Moreover,

(cont'd from previous page)

(3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for the Debtors is 4951 Lake Brook Drive, Suite #500, Glen Allen, VA 23060.

each Claim was filed after the General Bar Date or the Governmental Bar Date (each as defined herein), as applicable. Thus, once reclassified, the Claims should be disallowed as late-filed. Accordingly, the Debtors seek to disallow each of the Claims in its entirety.

JURISDICTION AND VENUE

2. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

3. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Rule 3007-1.

BACKGROUND

A. The Bankruptcy Cases.

4. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

5. Pursuant to Bankruptcy Code sections 1107 and 1108, the Debtors are continuing as debtors in possession.

6. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia

appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

7. On January 16, 2009, the Court authorized the Debtors, among other things, to commence liquidation and conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors' remaining stores. The going out of business sales concluded on or about March 8, 2009.

8. On September 29, 2009, the Debtors and the Creditors Committee filed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009, and confirmation on the Plan is currently scheduled for June 8, 2010.

9. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code.

10. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

B. General and Governmental Bar Dates.

11. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases, pursuant to 28 U.S.C. § 156(c).

12. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

13. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for

governmental units to file claims that arose before November 10, 2009 is 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court further approved the form of the claims bar date notice, attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice"), and the manner of service thereof.

14. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties, including all of the Debtors' current employees and former employees for the three years prior to the Petition Date (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

OBJECTION TO CLAIMS

15. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503 and Bankruptcy Rule 3007, disallowing in their entirety each of the claims identified on Exhibit C (the "Claims").

16. For ease of reference, attached as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

17. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently-filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

BASIS FOR OBJECTION

18. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates to determine the validity of such claims. As part of this process, the Debtors are diligently reviewing claims asserted as administrative claims under Bankruptcy Code section 503(b).

19. After reviewing these claims, their supporting documentation and the Debtors' books and records, the Debtors have determined that the Claims identified on Exhibit C should be disallowed.

20. The particular basis for the disallowance of each Claim is set forth in detail on Exhibit C. Generally, however, the Debtors seek to disallow the Claims because each of the Claims arose prior to the Petition Date and, therefore, are not valid administrative claims and should be reclassified to a pre-petition general unsecured claim. However, each of the Claims was filed after the applicable Bar Date and is therefore untimely. Accordingly, such reclassified Claims should be subsequently disallowed as late-filed. To avoid the unnecessary delay and expense associated with separately reclassifying and disallowing these Claims, the Debtors seek to disallow the Claims by this Objection.

21. The Claims Bar Date Order provides in relevant part:

Pursuant to Bankruptcy Rule 3003(c)(3), all "entities" and "persons" (as defined respectively in 11 U.S.C. § 101(15) and (41)), except any governmental unit (as defined in 11 U.S.C. § 101(27)) that are creditors holding or wishing to assert "claims" (as defined in 11 U.S.C. § 101(5))

arising before the Petition Date against any of the Debtors are required to file with the Debtors' Claims Agent (as defined below), on or before 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date") a separate, completed, and executed proof of claim form (conforming substantially to Official Bankruptcy Form No. 10) on account of any such claims in accordance with the procedures set forth below.

. . .

Pursuant to Bankruptcy Rule 3003(c) and Bankruptcy Code section 502(b)(9), any governmental units (as defined in 11 U.S.C. § 101(27)) that are creditors holding or wishing to assert "claims" (as defined in 11 U.S.C. § 101(5)) arising before the Petition Date against any of the Debtors are required to file, on or before 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date") a separate, completed, and executed proof of claim form (conforming substantially to Official Bankruptcy Form No. 10) on account of any such claims in accordance with the procedures set forth below.

. . .

Any creditor that is required to file but fails to file a proof of claim for its claim in accordance with the procedures set forth in this order on or before the General Bar Date, the Governmental Bar Date, or such other date established hereby (as applicable) shall be forever barred, estopped, and enjoined from: (a) asserting any Claim against the Debtors that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification (any such claim referred to as an "Unscheduled Claim") and

(b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim; and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order, ¶¶ 2, 3, 12

22. The Claims Bar Date Notice provides in relevant part:

CONSEQUENCES OF FAILURE TO FILE PROOF OF CLAIM

Any creditor that is required to file but fails to file a proof of claim for its Claim in accordance with the procedures set forth herein on or before the General Bar Date, the Governmental Bar Date, or such other date established hereby (as applicable) shall be forever barred, estopped, and enjoined from: (a) asserting any Claim against the Debtors that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification (any such claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim; and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim. If it is unclear from the Schedules and Statements whether your Claim is disputed, contingent or unliquidated as to amount or is otherwise properly listed and classified, you must file a proof of claim on or before the General Bar Date. Any Entity that relies on the Schedules and Statements

bears responsibility for determining that its Claim is accurately listed therein.

Bar Date Notice, p. 5.

23. Accordingly, the Debtors object to the validity of the Claims and request that all such Claims be disallowed in their entirety for all purposes in these chapter 11 cases.

RESERVATION OF RIGHTS

24. As noted above, the Debtors reserve their rights to file objections to the Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

25. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection, as identified on Exhibit B, and to other parties in interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case

Management and Administrative Procedures (Docket No. 6208) (the "Case Management Order").

26. In particular, the Debtors have served the Objection on the Claimants as follows: (a) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto at least 30 days before the hearing date; or (b) to the extent counsel for a Claimant has appeared on the Claimant's behalf in the Debtors' bankruptcy cases at least 30 days before the hearing date, by first class mail, postage prepaid, on such counsel. In each case, the Debtors served the Claimant or their counsel, as the case may be, with this Objection and the Exhibit(s) on which the Claimant's Claim is listed. The Debtors submit that service as set forth herein constitutes due and sufficient service of this Objection, including in accordance with Bankruptcy Rules 3007, 7004 and 9006.

27. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 p.m. on June 1, 2010** (the "Response Deadline") as required by the Case Management Order and under applicable law, and the

parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding Claimant at 10:00 a.m. on June 8, 2010 and thereafter schedule the matter for a future hearing as to the merits of such Claim. To the extent any Claimant fails to timely file and properly serve a response to this Objection by the Response Deadline as required by the Case Management Order and applicable law, however, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing such Claimant's Claim in its entirety for all purposes in these bankruptcy cases.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND THE OMNIBUS
OBJECTION PROCEDURES ORDER**

28. This Objection complies with Bankruptcy Rule 3007(e) as modified by, and in accordance with, the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

29. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Objection, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

30. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors request the that Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &
May 7, 2010 FLOM, LLP
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MCGUIREWOODS LLP

/s/ Douglas M. Foley
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Counsel for Debtors and Debtors
in Possession

EXHIBIT A

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Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - -	- - - - -	x
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.,	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	
Debtors.	:	Jointly Administered
- - - - -	- - - - -	x

**ORDER SUSTAINING DEBTORS' SEVENTY-SIXTH OMNIBUS OBJECTION TO
 CLAIMS (DISALLOWANCE OF CERTAIN MISCLASSIFIED
 ADMINISTRATIVE CLAIMS)**

THIS MATTER having come before the Court on the
 Debtors' Seventy-Sixth Omnibus Objection to Claims
 (Disallowance of Certain Misclassified Administrative

Claims) (the "Objection"),¹ which requested, among other things, that the Claims specifically identified on Exhibit C attached to the Objection be disallowed in their entirety for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties in interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A, as attached hereto and incorporated herein, are disallowed in their entirety for all purposes in these bankruptcy cases.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

3. The Debtors' rights to object to any claim, including (without limitation) the Claims included in the Objection, on any grounds that applicable law permits are not waived and are expressly reserved.

4. The Debtors shall serve a copy of this Order on the Claimants included on the exhibit to this Order on or before seven (7) days from the entry of this Order.

5. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2010

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Debtors' Seventy-Sixth Omnibus Objection to Claims
(Disallowance of Certain Misclassified Administrative Claims)

Exhibit B - Claimants and Related Claims Subject To Seventy-Sixth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
BANGOR DAILY NEWS DBA BANGOR PUBLISHING COMPANY	14836	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
CARD QUEST INC	14864	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
CITY OF AVONDALE ARIZONA	14496	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
CITY OF FRANKLIN TAX COLLECTOR	13641	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
CITY OF LAKE CHARLES	13268	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
JEREMY M BERNHEISEL	13263	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
MATTHEW JOHN BOYLAN	13275	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	14453	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)
YU LIANG LEI	13307	EXHIBIT C - (DISALLOWANCE OF CERTAIN MISCLASSIFIED ADMINISTRATIVE CLAIMS)

In re: Circuit City Stores, Inc, et al.

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Debtors' Seventy-Sixth Omnibus Objection to Claims

Case No. 08-35653-KRH

(Disallowance Of Certain Misclassified

Administrative Claims)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
BANGOR DAILY NEWS DBA BANGOR PUBLISHING COMPANY 491 MAIN ST PO BOX 1329 BANGOR, ME 04402-1329	14836	Secured: Priority: Administrative \$11,467.41 503(b)(9): Unsecured: Reclamation: Total: \$11,467.41	03/09/2010	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that the alleged services were provided prior to the Petition Date between 9/1/08 and 11/8/08. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the General Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.
CARD QUEST INC ATTN GINA CURTIS PO BOX 1915 ELFERS, FL 34680	14864	Secured: Priority: Administrative \$128.04 503(b)(9): Unsecured: Reclamation: Total: \$128.04	03/15/2010	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that any alleged Claim arose prior to the Petition Date on 5/21/2008. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the General Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.

* "UNL" denotes an unliquidated claim.

In re: Circuit City Stores, Inc, et al.

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Debtors' Seventy-Sixth Omnibus Objection to Claims

Case No. 08-35653-KRH

(Disallowance Of Certain Misclassified

Administrative Claims)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
CITY OF AVONDALE ARIZONA SEAN P OBRIEN GUST ROSENFELD P L C 201 E WASHINGTON ST STE 800 PHOENIX, AZ 85004-2327	14496	Secured: Priority: Administrative \$7,097.62 503(b)(9): Unsecured: Reclamation: Total: \$7,097.62	07/20/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that the alleged taxes on which the Claim is based arose prior to the Petition Date between 11/1/08 and 11/9/08. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the Governmental Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.
CITY OF FRANKLIN TAX COLLECTOR YOST ROBERTSON NOWAK PLLC SPECIAL COUNSEL CITY OF FRANKLIN PO BOX 681346 FRANKLIN, TN 37068-1346	13641	Secured: Priority: Administrative \$214.50 503(b)(9): Unsecured: Reclamation: Total: \$214.50	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that any alleged Claim arose prior to the petition date on 10/26/2008 when the alleged incident giving rise to the Claim occurred. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the Governmental Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.

* "UNL" denotes an unliquidated claim.

In re: Circuit City Stores, Inc, et al.

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Debtors' Seventy-Sixth Omnibus Objection to Claims

Case No. 08-35653-KRH

(Disallowance Of Certain Misclassified

Administrative Claims)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
CITY OF LAKE CHARLES KAREN D HARRELL 326 PUJO ST PO BOX 3706 LAKE CHARLES, LA 70602-3706	13268	Secured: Priority: Administrative \$6,102.80 503(b)(9): Unsecured: Reclamation: Total: \$6,102.80	06/04/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that any alleged Claim arose prior to the Petition Date when the alleged fees sought by the Claim arose. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the Governmental Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.
JEREMY M BERNHEISEL 175 FLORENCE DR HARRISBURG, PA 17112	13263	Secured: Priority: Administrative \$202.99 503(b)(9): Unsecured: Reclamation: Total: \$202.99	06/03/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that the Claim is for alleged payroll obligations owed during the 180 days prior to the Petition Date. Accordingly, the Claim should be reclassified, in its entirety, as a priority claim under Bankruptcy Code section 507(a)(4). Because the Claimant did not file the Claim by the General Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.

* "UNL" denotes an unliquidated claim.

In re: Circuit City Stores, Inc, et al.

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Debtors' Seventy-Sixth Omnibus Objection to Claims

Case No. 08-35653-KRH

(Disallowance Of Certain Misclassified

Administrative Claims)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
MATTHEW JOHN BOYLAN 6111 WILIAM ST OMAHA, NE 68106	13275	Secured: Priority: Administrative \$650.79 503(b)(9): Unsecured: Reclamation: Total: <u> </u> \$650.79	06/05/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that the Claim is for amounts allegedly earned prior to the Petition Date, in part during the 180 days prior to the Petition Date. Accordingly, a portion of the Claim should be reclassified as a general unsecured, nonpriority claim and the remaining portion should be reclassified as a priority claim under Bankruptcy Code section 507(a)(4). Because the Claimant did not file the Claim by the General Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION MARISOL RAMOS PHILADELPHIA DIST OFFICE 801 MARKET ST STE 1300 PHILADELPHIA, PA 19106-2515	14453	Secured: Priority: Administrative \$200,000.00 503(b)(9): Unsecured: Reclamation: Total: <u> </u> \$200,000.00	07/02/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that the settlement agreement reached with the Claimant, on which the Claim is based, allowed for the filing of a prepetition unsecured claim against the Debtors. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the Governmental Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.

* "UNL" denotes an unliquidated claim.

In re: Circuit City Stores, Inc, et al.

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Debtors' Seventy-Sixth Omnibus Objection to Claims

Case No. 08-35653-KRH

(Disallowance Of Certain Misclassified

Administrative Claims)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
YU LIANG LEI ATTN MARK J DECICCO ESQ SACKSTEIN SACKSTEIN & LEE LLP 1140 FRANKLIN AVE STE 210 GARDEN CITY, NY 11530	13307	Secured: Priority: Administrative \$2,000,000.00 503(b)(9): Unsecured: Reclamation: Total: <u>\$2,000,000.00</u>	06/05/2009	CIRCUIT CITY STORES, INC. (08-35653)	The Claim was filed as an administrative claim. The Debtors have determined that any alleged Claim arose prior to the Petition Date on 11/23/07 when the alleged incident occurred. Accordingly, the Claim is not an administrative claim and should be reclassified, in its entirety, as a general unsecured, non-priority claim. Because the Claimant did not file the Claim by the General Bar Date, the Debtors further assert that the Claim should be disallowed as late-filed.

Total:

9

\$2,225,864.15

* "UNL" denotes an unliquidated claim.